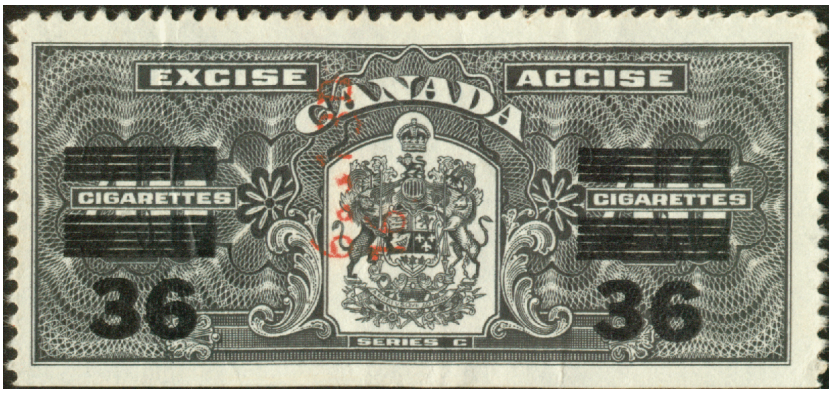
--- 36 on 40 Cigarettes - “Rock City / Carreras” - 6-13D - for the Budget of September 1939 ---

Prior to the Second World War, “Rock City” had intended to produce (no examples have been found) a 40¢ box of *forty cigarettes* for the 1939 Christmas trade. BABN had submitted the die proof of the forty cigarette stamp to Ottawa for approval on July 28th 1939.

The first wartime Budget of September 12th 1939 raised the excise tax on small cigarettes from $4.00 to $5.00 per thousand, and “Rock City” attempting to maintain an even price level on their brands, reduced all of their packages by one cigarette per pack of ten (or major fraction thereof), and the projected pre-war Rock City box of *forty* became a 40¢ box of *thirty-six* cigarettes, and the production of their *forty* cigarette box was temporarily delayed.

For Rock City’s use, BABN overprinted the *perforated* Series “C” *forty cigarettes* stamp in black ink with nine closely packed horizontally stacked 13½ mm. *killer bars* (spaced four bars above and five bars below CIGARETTES) over a 5 mm. heavy Gothic **36** printed at each side, as the BABN provisional **RC-472**. This was not a *special Christmas box*, but was simply the 1939 Budget reduced package, although the original *forty* cigarettes had been intended for the Christmas trade at 40¢ per box, and most of these *thirty-six* cigarette boxes were probably sold for this purpose.



★**RC-472** - **36** on 40 cigarettes, perf 11, BABN’s Budget of September 1939 overprint, mimeographed 6 . . 13D / 16 by “Rock City / Carreras” in January 1940

[★RC-472]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	12	---	---	---
1940	16	---	---	---	---	---	---	---	---	---	---	---

The cancellation 6 . . 13D / 12 cannot read prior to September 1939. Thus I make the starting date of the pre-war “Rock City” cancellation sequence as October 1938 with 1.

Their initial system used a consecutively numbered sequence running from 1 in October 1938. This simple number system began when *up-front* purchase of excise tax stamps was finally enforced, and the companies were required to apply the excise stamp prior to warehousing. This move by the government effectively ended the warehousing of tobacco - no longer was anything to be gained by the former system.

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $5.00 to $6.00 per thousand, “Rock City” restored the forty cigarette box for sale *across Canada* at the increased price of 50¢. The combined excise tax increase over the 1939 and 1940 Budgets actually calculates at 2¢ per ten cigarettes, and thus to 8¢ on the box, and only 2¢ remained to cover the cost of restoring the four cigarettes in their 1940 version of the box of forty cigarettes.

--- What is this? ---

Has Rock City divided their 36 cigarette stamp into two 18 cigarettes stamps? The missing portion would have made a short stamp. One would think that if this was their intent, they would have split the stamp in the centre. They have also blacked-out the **ACC** of **ACCISE**. I think that it is a fantasy created by a mis-guided philatelist.

36 on 40 cigarettes, perf 11, the BABN 1939 overprint, mimeographed 6 . . 13D / 12
by "Rock City / Carreras", Quebec City, in September 1939

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 36 cigarettes \ 6-13D - oblong],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 3rd 2014, JBH